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Considerations for Preparing Your 2021 Form 10-K

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As we do each year, we offer our observations on new developments and recommended practices for calendar-year filers to consider in preparing their Form 10-K. This alert reviews the recent amendments to Regulation S-K adopted by the U.S. Securities and Exchange Commission ("SEC") and discusses how public companies are reacting to these new requirements. In addition, it discusses other disclosure topics, including Environmental, Social, and Governance ("ESG") issues such as human capital management, climate change, and cybersecurity, that, in light of increasing investor focus and forthcoming rulemaking, continue to be a top priority for public companies.

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Gibson Dunn's lawyers are available to assist with any questions you may have regarding these issues. To learn more about these issues, please contact the Gibson Dunn lawyer with whom you usually work in the Securities Regulation and Corporate Governance and Capital Markets practice groups, or any of the following practice leaders and members:

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ESG: Risk, Litigation, and Reporting

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